EXHIBIT 3

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May 23, 2007

Cass W. Christenson, Esq.
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1900 K Street, NW
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      Re: *LG.Philips LCD Co., Ltd. v. ViewSonic Corp., et al.*
              USDC Case No. 04-343 JJF

Dear Cass:

Based upon discovery ViewSonic has obtained in the above-referenced action, ViewSonic now has evidentiary support to more clearly plead its inequitable conduct affirmative defense to LPL's infringement allegations that have been addressed in its recent interrogatory responses. It is ViewSonic's position that an inequitable conduct defense to LPL's allegations is already at issue in the case via ViewSonic's interrogatory responses, the unclean hands affirmative defense pled by ViewSonic, as well as the inequitable conduct affirmative defense pled by the Tatung defendants.

Enclosed for your review is ViewSonic's proposed Amended Answer more clearly pleading inequitable conduct as a separate affirmative defense. Please advise by May 31 whether LPL will stipulate to ViewSonic's filing of the enclosed proposed Amended Answer. If you believe that a telephonic meet and confer will be helpful, please advise us of same this week so that we can schedule it by the end of next week. If LPL is unwilling to agree to allow ViewSonic to file the enclosed Amended Answer, ViewSonic will seek appropriate relief from the Court.

We look forward to LPL's expected cooperation in this matter.

Sincerely,

Scott R. Miller

Enclosure
cc: All counsel of record (w/encl.) (via email)

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